

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: July 19, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 19, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
C. Ben Hill, CPA
J. Sam Johnson, CPA
Grace M. Lopez-Williams, CPA
T. Farrell Nichols, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Annie Ruth Parks, Applications Specialist
Marie S. Urquhart, Board Secretary
Mark Grant, Enforcement Section
Elnora Gordley, Georgia Association of Public Accountants (GAPA)
Frances S. Brown-Dodd, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:50 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the June 7, 2006 meeting. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Taylor McClintock Baird	Examination	CPA025414
Jeremy Betsill	Examination	CPA025415
Tracy Kilgroe Bishop	Examination	CPA025416

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Anita Beaver Burkes	Examination	CPA025417
David Reid Cook, Jr.	Examination	CPA025418
Michael V. Costanzo, II	Examination	CPA025419
Robert Joshua Crisp	Examination	CPA025420
Jason Lester Dollar	Examination	CPA025421
Michael D. Fox, Jr.	Examination	CPA025422
Adam John Grow	Examination	CPA025423
Travis John Hannon	Examination	CPA025424
April Dawn Higdon	Examination	CPA025425
Gia N. Holman	Examination	CPA025426
Jennifer L. Kline	Examination	CPA025427
Robert Harold Knight	Examination	CPA025428
Virginia Anne Mann	Examination	CPA025429
Amanda Marie Martell	Examination	CPA025430
Alicyn McLeod	Examination	CPA025431
Amir Rahsan McRae	Examination	CPA025432
Olga Shpodaruk Miller	Examination	CPA025433
Johnathan Ryan Modisett	Examination	CPA025434
Gary Russell Nelson	Examination	CPA025435
Tomofumi Noma	Examination	CPA025436
Lauren A. Odmark	Examination	CPA025437
Helen Odundo-Wanda	Examination	CPA025438
Mona B. Patel	Examination	CPA025439
Stephenie Rakestraw Pope	Examination	CPA025440
Jennifer M. Ray	Examination	CPA025441
Kristin Miller Robinson	Examination	CPA025442
Timothy Martin Rowse	Examination	CPA025443
David J.Scholz	Examination	CPA025444
Jigisha K. Shroff	Examination	CPA025445
Nicholas A. Smith	Examination	CPA025446
Shawn Raymond Smith	Examination	CPA025447
John C. Southern	Examination	CPA025448
Lynn-Yin Tan	Examination	CPA025449
John Robert Templeton	Examination	CPA025450
Thao T. Vo	Examination	CPA025451
Wesley David Wade	Examination	CPA025452
Jennifer Leigh Wilson	Examination	CPA025453
Anna Kristen Ziller	Examination	CPA025454
Ronald James Allen	Reciprocity	CPA025455
Michael Wayne Baughtman	Reciprocity	CPA025456
B. Michael Becker	Reciprocity	CPA025457
Brian P. Bentz	Reciprocity	CPA025458
Warren Saul Binderman	Reciprocity	CPA025459
Jason A. Burnette	Reciprocity	CPA025460
Ronald K. Busby	Reciprocity	CPA025461

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Ryan Christopher Busekist	Reciprocity	CPA025462
Christopher Ryan Connolly	Reciprocity	CPA025463
Atul Mandhar Deshmukh	Reciprocity	CPA025464
Debra Buirge Duncan	Reciprocity	CPA025465
Michael Dunn	Reciprocity	CPA025466
Michael G. Fahndrich	Reciprocity	CPA025467
Andrew Vernon Garner	Reciprocity	CPA025468
Shelley Gayle Giberson	Reciprocity	CPA025469
Devin Craig Hall	Reciprocity	CPA025470
Candice A. Heise	Reciprocity	CPA025471
Lynne Greeley Howe	Reciprocity	CPA025472
Su Hwan Jeong	Reciprocity	CPA025473
Paul Thomas Johnson, III	Reciprocity	CPA025474
James Wiley Jones	Reciprocity	CPA025475
Thomas DeBlanc Landry	Reciprocity	CPA025476
Hakeem Kayode Oshikoya	Reciprocity	CPA025477
Benjamin Alan Owens	Reciprocity	CPA025478
Lisa Ann Paulk	Reciprocity	CPA025479
Mark J. Rashiatore	Reciprocity	CPA025480
Derek William Scott	Reciprocity	CPA025481
Bret S. Sperling	Reciprocity	CPA025482
Wade James Steel	Reciprocity	CPA025483
Eleatha Valcina Tesheira-Vancooten	Reciprocity	CPA025484
Angelea Rhea Vasell	Reciprocity	CPA025485

The Board reviewed correspondence regarding an unlicensed firm practice:

After reviewing correspondence from an unlicensed firm, Mr. Maddocks made a motion to license the following firm under a Consent Order and to require the completion of a peer review by December 31, 2006, with the peer review counting towards the 2006-2008 license renewal. Mr. Nichols seconded the motion. The motion carried unanimously.

K.S.

The following examination candidates requested an extension of the CPA Examination Credits and provided additional information for the Board's consideration:

Kristy L. Freitas: After considering information provided, Mr. Maddocks made a motion to **approve** her request for an extension of time until August 31, 2006 on the CPA Examination credits. Mr. Johnson seconded the motion. The motion carried unanimously.

Jonathan Tsarfati: After considering information provided, Mr. Maddocks made a motion to **approve** his request for an extension of time until July 31, 2006 on the CPA Examination credits. Mr. Johnson seconded the motion. The motion carried unanimously.

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Siu Wai Man: After considering information provided, Mr. Maddocks made a motion to **approve** the request for an extension of time until November 30, 2006 on the Notice of Schedule. Mr. Johnson seconded the motion. The motion carried unanimously.

Written Requests for Reinstatement of Licensure:

Barry Fruchter: After reviewing an application for reinstatement, Mr. Maddocks made a motion to **approve** his application for reinstatement. Mr. Hill seconded the motion. The motion carried unanimously.

John P. Gillion, Jr.: After reviewing an application for reinstatement, Mr. Maddocks made a motion to **approve** his application for reinstatement. Mr. Hill seconded the motion. The motion carried unanimously.

Written Requests:

Ruth Ann Mekitarian: After reviewing requests for retirement status and exemption of all continuing professional education (CPE) credits, Mr. Maddocks made a motion to **disapprove** the requests. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

William E. Owens: After reviewing a request for the posthumous licensing of C.C., Mr. Maddocks made a motion to **disapprove** the request. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Firm Renewal Requests:

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until August 31, 2006, to complete the peer review requirements for the following firm renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

Johnson Murphey & Wright PC
Beth Davis Pitt CPA PC
Henry K. Mitchell CPA Inc.
Taylor & Harmon LLC
PJC Group LLC

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until September 30, 2006, to complete the peer review requirements for the following firm renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

Butler Williams & Wyche LLP
Ross Lane & Company LLC
George E. Clark CPA Inc.
Steven George Albertson CPA PC
Jeffrey L. Foremen CPA PC

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**Lisa G. Hignutt CPA
Novogradac & Company LLP
W. Steven Rowe CPA PC
Sullivan Group PC
Reznick Group PC
C Street Accounting Inc.
Charles D. Bragg CPA
Mark C. Yates CPA PC
Neville W. Anderson, Sr. CPA
R. Larry Southerland PC
Hendry & Howell Inc.
Finney & Associates CPAs PC
Debra W. Johnson CPA PC
Wendy Del'Acqua PC
Norman H. Ross PC
Hargrave & Freeman PC**

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until October 31, 2006, to complete the peer review requirements for the following firm renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Davis Merritt & Cleveland CPAs of Gray LLC
Ellen G. Elze CPA PC**

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until November 30, 2006, to complete the peer review requirements for the following firm renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Verner H. Free PC
Jerry E. Clack
Jack LeMoine CPA
Wanda J. Ussery CPA PC**

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for the following firm renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Alan Burnham PC
Dogwood Financial Services LLC
Robert H. Smith, Jr. CPA PC
Darwin T. Bazemore CPA
Marilyn Mason Disbrow CPA PC
Roland S. Heard CPA
Penland and Penland PC**

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**Lewis Business Services Inc.
Keith A. Early CPA PC
J. Rochelle LLC
Harold Stamey CPA PC
David E. Donaldson CPA PC
Charles K. Davis CPA PC
H. J. Hicks PC
Royals & Associates CPA PC
PT Henssler CPA LLC
Christopher B. Smith CPA PC
South Consulting Inc.
Fred L. Phillips PC
Kim and Company Inc.
SAK Accounting Services
T. Lee Leverette CPA
Shubert & Sikes PC
Judy D. Ussery CPA PC
CPA Tax Advantage
Professional Accounting & Tax Services PC
Griffin & Associates PC**

After reviewing the following requests for an extension to hire a licensed certified public accountant in order to continue using the firm name for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until September 30, 2006, for the firm to hire additional licensed employees who hold live permits to practice in the State of Georgia. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Bishop and Associates PC
Dove & Associates PC
Walton C. Bryde & Associates PC
Mike O'Brien CPA**

After reviewing the following request for an extension to hire a licensed certified public accountant in order to continue using the firm name for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** an extension until December 31, 2006, for the firm to hire additional licensed employees who hold live permits to practice in the State of Georgia or change the name of the firm. Mr. Maddocks seconded the motion. The motion carried unanimously.

Charles L. Lewis & Associates CPA PC

After reviewing the following requests for a waiver of the peer review requirements for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** a waiver of the peer review requirements for the following firms. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Anderson Hunt & Company LLC
Bunnell M. Moseley CPA
Perry & Perry PC**

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Drakeford & Drakeford, LLC: After reviewing information received regarding peer review requirements, Mr. Johnson made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

After reviewing the following request for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Maddocks made a motion to **approve** an extension until August 30, 2006, for consideration of a reciprocal license application for one of the owners/partners. Mr. Hill seconded the motion. The motion carried unanimously.

Braver Schimler Pierce Jenkins LLP

Written Request – Waiver of Late Registration Fee/Name Change:

Valenti Rackley & Associates, LLC: After reviewing a request for waiver of the late registration fee for firm registration, Mr. Johnson made a motion to **disapprove** the request. Mr. Maddocks seconded the motion. The motion carried unanimously.

Haile & Associates PC: After reviewing an application for firm renewal for the June 30, 2006 renewal, along with the documentation concerning the name change of the firm, Mr. Maddocks made a motion to **approve** the renewal and also require the late registration fee. Mr. Hill seconded the motion. The motion carried unanimously.

Written Request – Convictions/Disciplinary Actions/Sanctions:

After reviewing information received along with a letter of understanding that certain requirements be met by the firm by January 31, 2007 for the firm to meet peer review requirements, Mr. Johnson made a motion to **approve** an extension until February 28, 2007, for the firm to complete the peer review requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

DT

After reviewing information received along with a letter of understanding that certain requirements be met by the firm by January 31, 2007 for the firm to meet peer review requirements, Mr. Johnson made a motion to **approve** an extension until February 28, 2007, for the firm to complete the peer review requirements. Mr. Hill seconded the motion. The motion carried unanimously.

KL

After reviewing documentation received concerning conviction information and the renewal of the firm registration for the June 30, 2006 renewal, Mr. Maddocks made a motion to **approve** the renewal application. Mr. Johnson seconded the motion. The motion carried unanimously.

DT

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After reviewing documentation received concerning disciplinary information and the renewal of the firm registration for the June 30, 2006 renewal, Mr. Maddocks made a motion to **approve** the renewal application pending receipt of a copy of the Reviewer's Report from the most recent peer review and a copy of the Acceptance Letter from the Peer Review Committee. Mr. Johnson seconded the motion. The motion carried unanimously.

GT

After reviewing documentation received concerning disciplinary information and the renewal of the firm registration for the June 30, 2006 renewal, Mr. Johnson made a motion to **approve** the renewal application. Mr. Maddocks seconded the motion. The motion carried unanimously.

PL

Investigative Unit:

The Board heard a report from the Investigative Unit.

Sam Hun: The Enforcement Unit presented a signed Voluntary Cease and Desist Order. Mr. Maddocks made a motion to accept the signed Voluntary Cease and Desist Order and close the case. Mr. Johnson seconded the motion. The motion carried unanimously.

Brian David Westover: The Enforcement Unit presented a signed Voluntary Cease and Desist Order. Mr. Maddocks made a motion to accept the signed Voluntary Cease and Desist Order and close the case. Mr. Johnson seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

ACCT040012 – close the case and flag the file

ACCT060010 – close the case and flag the file

ACCT060046 – close the case

ACCT060049 – close the case

ACCT060050 – close the case

ACCT060057 – close the case and flag the file

ACCT060058 – close the case

ACCT060062 – close the case

ACCT060071 – close the case

ACCT060077 – close the case and flag the file

ACCT060078 – close the case

ACCT060083 – accept a private consent order and close the case

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ACCT060088 – close the case

ACCT060089 – close the case

Fred Gonser: Mr. Maddocks made a motion to advise licensee by letter to discontinue advertising or giving evidence as a certified public accountant via signs, letterhead, cards, etc. since he does not have an active public accounting firm license. Mr. Nichols seconded the motion. The motion carried unanimously.

The Executive Director's Report:

The Executive Director updated the Board on the following:

- Renewals/peer reviews
- U. S. Securities & Exchange Commission Sanctions

Correspondence, Requests, Inquiries and Information Items:

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

NASBA/AICPA:

Louise Haberman: The Board reviewed correspondence regarding state adoption of Mutual Recognition Agreements (MRA). Mr. Maddocks made a motion to request the Board Attorney's advise on the laws, ability, and mutual recognition. Mr. Johnson seconded the motion. The motion carried unanimously.

The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

Committee Reports:

The Board reviewed information provided by the Legislative Committee. The Committee will revise the policy as discussed and forward to the Executive Director. Mr. Maddocks made a motion to request the Board Attorney to review the final draft of Policy #12 prior to approving the policy. Mr. Nichols seconded the motion. The motion carried unanimously.

Other Business:

PCAOB: The Board discussed the possible impact of the PCAOB on Board Law and Rules, enforcement cases, peer review process, and other issues. The Board also discussed PCAOB inspection reports, and the formulation of a Board policy regarding the peer review process and the inspection reports.

Mr. Maddocks made a motion to create a Task Force to monitor PCAOB development and to periodically update the Board on PCAOB matters as well as reporting back to the Board on the issues discussed today. The Executive Director is to request advice from the Board Attorney

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regarding the impact of the PCAOB on Board Law and Rules. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Mr. Skinner and Ms. Lopez-Williams reported on the NASBA Eastern Regional meeting held June 21-23, 2006, in Puerto Rico.

There was no further business and the meeting was adjourned at 12:53 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

Michael W. Skinner
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

These minutes were approved on August 30, 2006

These minutes were signed on August 30, 2006

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On July 19, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 19th day of July , 2006

Marie S. Urquhart
Notary Public